The Residential A Classification - was created via Bill 42 (2013) which became Ord 13-33, effective tax years beginning July 1, 2014 and thereafter. Ord 13-41 soon followed to clarify technical aspects of vacant residential zoned land.

Revised Ordinances of Honolulu Section 8-7.1 (por.)

(i) “Residential A” shall mean a parcel, or portion thereof, which:
   (1) Is improved with no more than two single family dwelling units; and
       (A) Has an assessed value of $1,000,000 or more;
       (B) Does not have a home exemption; and
       (C) Is zoned R-3.5, R-5, R-7.5, R-10 or R-20 or is dedicated for residential use;
   (2) Is vacant land zoned R-3.5, R-5, R-7.5, R-10 or R-20 and has an assessed value of $1,000,000 or more; or
   (3) Is a condominium unit with an assessed valuation of $1,000,000 or more and does not have a home exemption.

Residential A excludes any parcel, or portion thereof, improved with military housing located on or outside of a military base.

On April 7, 2017, Bill 7 (2017), CD2 was enacted to create Ord 17-12 which amends the single tax rate of the Residential A classification to a two tiered rate system applicable to tax years beginning July 1, 2017.

The tiers are as follows:

   (1) Residential A Tier 1 tax rate: applied to the net taxable value of the property up to $1,000,000; and
   (2) Residential A Tier 2 tax rate: applied to the net taxable value of the property in excess of $1,000,000.